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From:

Sent: Thursday, April 02, 2009 1:06:31 PM

To:

Cc:

Subject: returned user fee

You asked whether interest would be payable on the return of an amount remitted to the government to purchase CDs or other products from the government. My personal opinion is no, it is not payable. Interest is only paid upon a refund of a tax overpayment as provided in section 6611 of the IRC.

In general, interest is not paid by the government unless statutorily provided. See *Library of Congress v. Shaw*, 478 U.S. 310 (1986). Since section 6611 would not apply, the only way interest would be payable is if a specific statute under another title of the USC stated so. Such questions are not within the jurisdiction of Chief Counsel, IRS. Based on my personal experience, none immediately come to mind.